U. S. TREASURY DEPARTMENT Internal Revenue Service Washington 25, D. C.

Alcohol and Tobacco Tax Division Industry Circular No. 55- 23

August 17, 1955

Printing and Distribution of
New Regulations Relating to Removal of
Tobacco Products and Cigarette Papers and Tubes,
Without Payment of Tax. For Use of the United States

Manufacturers of tobacco products and cigarette papers and tubes:

- 1. The purpose of this industry circular is to advise you that new regulations relating to removal of tobacco products and cigarette papers and tubes, without payment of tax, for use of the United States, codified in Title 26 (1954), Code of Federal Regulations, Part 295, are in the process of being printed and will shortly become available for sale or limited distribution.
- 2. Arrangements have been made for all tobacco regulations to be issued in looseleaf form, so that they can be maintained in ring binders, and can be kept up to date by insertion of amendments or new material to be supplied in page form.
- 3. One copy of new regulations, Part 295, will be transmitted to you, without charge, by the Assistant Regional Commissioner, Alcohol and Tobacco Tax. Additional copies may be obtained from the Superintendent of Documents, Washington 25, D. C., at a nominal charge.
- 4. Whenever amendments are made in such regulations or new material is added, you will be so notified by industry circular. The amendments and new material may be obtained from the Superintendent of Documents.
- 5. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Director, Alcohol and Tobacco Tax Division

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